

assurances that they were applying the tax rules in a fair and impartial way.

Despite repeated assurances from the Obama administration that it was not targeting its political enemies through the IRS during the last election cycle, we have now learned that the IRS was in fact singling out conservative groups—groups who dared to speak up and express their First Amendment rights.

Let's recap what happened.

Last March, after receiving multiple claims of unusual harassment by the IRS from constituents who wanted to form tax-exempt political organizations, I and several of my colleagues sent a letter to then-IRS Commissioner Shulman questioning selective enforcement on tax exempt organizations.

Now, we learn, according to the IRS' own Inspector General, that the IRS was well aware that this selective treatment was happening at the time our letter was sent, and in fact had already acted to correct what they later called "inappropriate" behavior.

But there was no mention of that in the IRS initial response.

Nor was there any mention of this behavior, which was by that time well-known within the agency, in a second letter sent back to us in September 2012.

We had to wait several more months—to wait for a special investigator's report that Republicans demanded—in order to find out the truth of what was actually happening at the IRS.

In the coming days we'll learn more, and we'll start getting answers to questions like: Was the IRS deliberately misleading Republican Senators, or was it betraying profound incompetence? But, as I said, the fact is, none of this would have come out if we'd relied on the administration's own word and Republicans had not demanded the truth.

Clearly, we've only started to scratch the surface of this scandal.

The American people are looking for answers, and I am determined to help them get to the bottom of this.

Last June, I gave a very public speech in which I called out the Obama administration for serial abuses of government power in going after its political enemies in the middle of a heated national election. The left scoffed at the suggestion. The Washington Post said my speech was full of "red herrings." The New York Times called my argument "bogus". Robert Reich called it "bonkers."

Well, you know what we learned last week: these abuses were even more widespread than we knew.

So it is good to see even some of my Democrat colleagues now criticizing the IRS for such blatant and thuggish abuse of power. It is preferable to the silence—or, worse, encouragement—they have demonstrated in the past.

The Chairman of the Finance Committee was correct in referring to the IRS' actions as an "outrageous abuse

of power and a breach of the public's trust." He's vowed to "get to the bottom" of what happened, and he's promised that his committee will hold hearings on all this. Those hearings should be tough, and they should aim to bring the truth to light. But our Democrat friends should also acknowledge their role in inculcating this culture of intimidation, due to repeated calls for increased IRS scrutiny of groups like the very ones that were targeted.

We owe it to all Americans to get to the bottom of this scandal, hold those responsible accountable, and put the proper safeguards in place for moving forward. Because, as the President was correct in noting yesterday, one day a Republican will inhabit the Oval Office. And when he or she does, the left will want to know that they will not be harassed for having the audacity to disagree. That an agency like the IRS will return to its proper role as a completely non-partisan and apolitical institution—not a tool for an administration of one stripe to bully and intimidate those who adhere to another.

But in order for Congress to effectively perform the oversight it needs to do, the administration will have to make everyone who can answer these questions available expeditiously.

We have even more questions today than we did last year, and we are not going to accept more half-baked responses. We want the full truth this time. And we intend to get it. I yield the floor.

RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Under the previous order, the Senate will be in a period of morning business until 11 a.m., with Senators permitted to speak therein for up to 10 minutes each, with the time equally divided and controlled between the two leaders or their designees, with the majority controlling the first half.

The Senator from California is recognized.

WATER RESOURCES DEVELOPMENT ACT

Mrs. BOXER. Madam President, pretty soon we are going to go back to the Water Resources Development Act, otherwise known as the WRDA bill. I will comment on that soon. We are making terrific progress. I hope Senators who may hear my voice would understand we would prefer to deal with a number of amendments rather than vote cloture. We have been working with almost—I can't tell you—20 different Senators to try to accommodate them, to either take their amendments, if they are noncontroversial, by

voice or to make sure we can vote on their amendments or have side-by-sides.

The bottom line is it is time now—it is past time—that Senators decide if they want to move this bill forward in an open way with regular order or if they want to avoid these very important amendments that we could vote on and go straight to cloture. I hope we can continue to work through the morning.

THE IRS

Mrs. BOXER. Madam President, there is no room for politics at the IRS. Senator MCCONNELL is right. Senator REID is right. They have both addressed it. The issue is the IRS has to be completely neutral in politics, but they do have to go after organizations and individuals who are not abiding by the rules, whether they are right, left, center or no ideology at all.

I remember during the Bush years we saw the IRS targeting liberal churches. It was awful. They were harassing them and forcing them to show that they were nonprofits. Now we see the IRS has been targeting tea party groups. Whether they are targeting right or left, that is wrong, and anyone doing it, frankly, needs to get another job because that is against the law. We cannot have politically motivated audits or harassing people, whatever their politics may be.

Here is what we do need. We do need a fair IRS that definitely looks at whether organizations, be they left or right, are truly deserving of tax-exempt status—that is important—but not targeting one group or another. We also know the targeting of the tea party groups took place while a Bush appointee was the head of the IRS, probably—perhaps was quite unaware.

The bottom line is people at the top have to be held accountable. I agree with that. He should have known what was going on. But there is no room for this. I do believe there has to be serious action taken at the personnel level; otherwise, people will just go ho-hum.

No, not ho-hum; you cannot use a position to harass people because of their politics, regardless of where their politics may lie.

BENGHAZI

Mrs. BOXER. Madam President, I wish to be heard on the issue of Benghazi. I wrote an op-ed piece on this because I absolutely cannot believe what is happening with our Republican friends on this issue.

As a senior member of the Foreign Relations Committee, I can say I sat through the entire testimony of then-Secretary of State Hillary Clinton. Not only did she sit for hours, not only was she straight from the heart and straight from the shoulder, she took full responsibility for what went on, and she ordered an independent investigation which was launched by Admiral Mullen and Ambassador Pickering.